

**FY 2006-07 BUDGET DRAFT**  
**SUMMARY OF REVENUES AND EXPENDITURES**

**Section Title:** SPRING LAKE PARK

**Section/Index No:** 672303

Sub-Object No. and Title	Adopted 2005-06	Requested FY 06-07	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>TAXES</u></b>				
1000 Prop Taxes - CY Secured	\$744,259	\$1,100,000	\$355,741	47.80%
1020 Prop Taxes - CY Supplemental	45,000	45,000	0	0.00%
1040 Prop Taxes - CY Unsecured	45,000	45,000	0	0.00%
<b>Subtotal Taxes</b>	<b>\$834,259</b>	<b>\$1,190,000</b>	<b>\$355,741</b>	<b>42.64%</b>
<b><u>FINES/FORFEITURES/PENALTIES</u></b>				
1546 Parks - Parking	\$1,200	\$1,200	\$0	0.00%
<b>Subtotal Charges for Service</b>	<b>\$1,200</b>	<b>\$1,200</b>	<b>\$0</b>	<b>0.00%</b>
<b><u>USE OF MONEY</u></b>				
1700 Interest on Pooled Cash	\$20,000	\$45,000	\$25,000	125.00%
1800 Rents / Concessions	35,000	35,000	0	0.00%
1801 Rent - Real Estate	3,100	3,100	0	0.00%
<b>Subtotal Use of Money</b>	<b>\$58,100</b>	<b>\$83,100</b>	<b>\$25,000</b>	<b>43.03%</b>
<b><u>INTERGOVERNMENTAL REVENUE</u></b>				
2440 St - HOPTR	16,000	16,000	0	0.00%
<b>Subtotal Intergovernmental Revenue</b>	<b>\$16,000</b>	<b>\$16,000</b>	<b>\$0</b>	<b>0.00%</b>
<b><u>CHARGES FOR SERVICES</u></b>				
3500 Park/Recreation Services	\$175,000	\$175,000	\$0	0.00%
3501 Camping / Parking Fees	\$150,000	\$150,000	\$0	0.00%
<b>Subtotal Charges for Service</b>	<b>\$325,000</b>	<b>\$325,000</b>	<b>\$0</b>	<b>0.00%</b>
<b><u>MISCELLANEOUS REVENUES</u></b>				
4029 Taxable Sale - Miscellaneous	\$3,500	\$3,500	\$0	0.00%
4040 Miscellaneous Revenue	500	500	0	0
<b>Subtotal Miscellaneous Revenues</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>\$0</b>	<b>0.00%</b>
<b><u>OTHER FINANCING SOURCES</u></b>				
4625 OT - W/in Special Dist - BOS	\$0	\$0	\$0	N/A
<b>Subtotal Other Financing Sources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL REVENUES</b>	<b>\$1,238,559</b>	<b>\$1,619,300</b>	<b>\$380,741</b>	<b>30.74%</b>

## SUMMARY OF REVENUES AND EXPENDITURES

Index No.: 672303

Sub-Object No. and Title	Adopted 2005-06	Requested FY 06-07	Difference	Percent Change
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**EXPENDITURES:****SERVICES AND SUPPLIES**

6104 Fire Insurance	\$0	\$0	\$0	N/A
6180 Maint - Bldgs/Imp	0	0	0	N/A
6573 Administration Costs	0	0	0	N/A
<b>Subtotal Services and Supplies</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>

**OTHER CHARGES**

8010 Contribution Non-Co Govt	1,620,000	1,713,395	93,395	5.77%
<b>Subtotal Other Charges</b>	<b>\$1,620,000</b>	<b>\$1,713,395</b>	<b>\$93,395</b>	<b>5.77%</b>

**OTHER FINANCING USES**

8625 OT - W/in Special Dist - BOS	\$0	\$0	\$0	N/A
<b>Subtotal Other Financing Uses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>

<b>TOTAL EXPENDITURES</b>	<b>\$1,620,000</b>	<b>\$1,713,395</b>	<b>\$93,395</b>	<b>5.77%</b>
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<b>TOTAL NET COST</b> (Expenditures Minus Revenues)	<b>\$381,441</b>	<b>\$94,095</b>	<b>(\$287,346)</b>	<b>(75.33%)</b>
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**FY 2006-07 BUDGET DRAFT**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Administration and General

**Section Title:** Spring Lake Park

**Character Title:** Taxes

**Character No.:** 672303-10

***1000 Prop Taxes - CY Secured***

The amount requested for property tax revenue is based on prior year actuals and current year estimates from the Auditor-Controller's office. The increase reflects cessation of ERAF shifts due to State budget shortfalls.

***1020 Prop Taxes - CY Supplemental***

The amount requested for property tax revenue is based on prior year actuals and current year estimates from the Auditor-Controller's office.

***1040 Prop Taxes - CY Unsecured***

The amount requested for property tax revenue is based on prior year actuals and current year estimates from the Auditor-Controller's office.

**Character Title:** Use of Money and Property

**Character No.:** 672303-17

***1700 Interest on Pooled Cash***

This account records interest on pooled cash held for the Agency by the County Treasurer's office. Estimated interest is projected based on cash on hand and current interest rate trends.

Estimated Average Cash Balance	\$800,000
Projected Interest Rate	4.00%
Projected/Planned Interest on Pooled Cash	\$45,000

***1800 Rents / Concessions***

Rents / Concessions revenue is based on estimates provided by County Regional Parks.

***1801 Rent - Real Estate***

This item reflects rent for the Ranger residence located at Spring Lake Park.

**Character Title:** Intergovernmental Revenue

**Character No.:** 672303-20

***2440 ST - HOPTR***

Home Owner Property Tax Relief revenues are received from the State as reimbursement for property tax revenues lost due to the Home Owners Exemption. The amount requested is based on prior year actuals and current year estimates from the Auditor-Controller's office.

**FY 2006-07 BUDGET DRAFT**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Administration and General

**Section Title:** Spring Lake Park

**Character Title:** Charges for Service

**Character No.:** 672303-30

***3500 Park/Recreation Services***

These revenues are based on recent actual experience.

***3501 Camping / Parking Fees***

Camping / Parking Fee revenues are based on estimates provided by County Regional Parks.

**Character Title:** Miscellaneous Revenues

**Character No.:** 672303-40

***4029 Taxable Sale - Miscellaneous***

Taxable Sale - Miscellaneous revenue is realized primarily from the sale of firewood at Spring Lake Park. FY 06-07 requested amount is based on estimates provided by County Regional Parks.

***4040 Miscellaneous Revenue***

This item records miscellaneous revenue received from the sale of T-shirts and the recycling of aluminum cans at Spring Lake Park. The requested amount is based on estimates provided by County Regional Parks.

**Character Title:** Other Financing Sources

**Character No.:** 672303-46

***4625 OT - W/in Special Dist - BOS***

No revenue transfers are planned for the next fiscal year.

**Character Title:** Services and Supplies

**Character No.:** 672303-60

***6104 Fire Insurance***

This item records fire insurance for the Agency's property.

***6180 Maint-Bldgs/Imp***

No expenditures are anticipated in the next fiscal year.

***6573 Administration Costs***

This item records the charge from the Auditor-Controller's Office to collect property taxes on the tax roll.

**FY 2006-07 BUDGET DRAFT**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Administration and General

**Section Title:** Spring Lake Park

**Character Title:** Other Charges

**Character No.:** 672303-75

***8010 Contribution Non-Co Govt***

This item is requested to provide funds to pay Sonoma County Regional Parks for the cost of operating and maintaining Spring Lake Park. A change in budgeting practices by the Water Agency was effected in FY 99-00. Previously, outlays for Fixed Asset expenditures were appropriated in the Fixed Assets character. To coordinate these expenditures and facilitate the payment process, it has been determined that Regional Parks will budget the Fixed Asset expenditures and the Water Agency would provide reimbursement through this Contribution account.

**FY 2006-07 BUDGET DRAFT**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department:** Sonoma County Water Agency - Administration and General  
**Section:** Spring Lake Park  
**Index No.:** 672303

DESCRIPTION OF FUND ACTIVITY	Actual FY 04-05	Estimated FY 05-06	Requested FY 06-07
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting</b> (See Detailed Components Below)	<b>\$950,597</b>	<b>\$647,751</b>	<b>\$510,253</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	\$1,142,565	\$1,442,502	\$1,619,300
Expenditures - (Decrease) fund balance	(\$1,445,412)	(\$1,580,000)	(\$1,713,395)
<b>Net Surplus or Deficit - Increase/(Decrease) to fund balance</b>	<b>(\$302,847)</b>	<b>(\$137,498)</b>	<b>(\$94,095)</b>
<b>Adjustments to Reserves/Encumbrances:</b>			
Outstanding Encumbrances - (Decrease) fund balance	\$1	\$0	\$0
<b>Net Adjustment - Increase/(Decrease) to Fund Balance</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting</b>	<b>\$647,751</b>	<b>\$510,253</b>	<b>\$416,158</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> (Difference between Beginning and Ending Balance)	<b>(\$302,846)</b>	<b>(\$137,498)</b>	<b>(\$94,095)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/04</b>	<b>7/1/05</b>	
Cash	\$960,847	\$650,456	
Accounts Receivable	8,755	10,319	
Due from Other Governments	0	0	
Accounts Payable	(267)	(346)	
Deferred Revenues	(18,738)	(12,678)	
<b>Total Beginning Fund Balance</b>	<b>\$950,597</b>	<b>\$647,751</b>	